

Subsection (c) of this section is new language derived without substantive change from former Art. 81, § 310(g) and the second clause of the first sentence of (b).

Subsection (d) of this section is new language derived without substantive change from the first clause of the sixth sentence of former Art. 62A, § 5.

Subsection (e) of this section is new language derived without substantive change from the second and third sentences of former Art. 81, § 414(b).

Subsection (f) of this section is new language derived without substantive change from former Art. 56, § 151(d).

Subsection (g) of this section is new language derived without substantive change from the first sentence of former Art. 81, § 348, as it related to the time to file a refund claim, and § 399, as it related to the time to file a refund claim.

In subsection (c) of this section, the reference to the "financial institution franchise tax" is added to state expressly that which only was implied by former Art. 81, §§ 128(h)(1) and 128A(f)(1), which made a financial institution that fails to file a return or pay a tax subject to the procedures applicable under the income tax provisions.

Also in subsection (c) of this section, the word "federal", which modifies the terms "audit" and "refund claim", is substituted for the former reference to a pending action "with the Internal Revenue Service", for clarity.

Also in subsection (c) of this section, the former reference to a 3-year filing requirement is deleted as surplusage.

The introductory language of subsection (f) of this section, "[e]xcept for a claim under § 13-901(a)(1) or (2) of this title", is added for clarity.

The introductory language of subsection (g) of this section, "[e]xcept as provided in § 13-508 of this title", is added to reflect the 30-day limitation for a claim for refund when an assessment is paid.

The second clause of the second sentence of former Art. 56, § 151A(a), the second clause of the second sentence of (b) and the second sentence of former Art. 81, § 310 (b) are deleted as unnecessary in light of subsection (a) of this section.